



OFFICE OF THE COUNTY AUDITOR
MEMORANDUM

Ronald S. Weinstein, CPA
County Auditor
August 7, 2006

MEMO TO: *Joe* Joseph A. Herr, Chief
Department of Fire and Rescue Services
Sharon Sharon E. Greisz, Director
Department of Finance

THRU: Ronald S. Weinstein *R*
County Auditor

FROM: Mitchell Plank *Mitchell*
Assistant County Auditor

SUBJECT: Annual Physical Inventory Count

We visited the Fire Administrator's Office to observe the annual physical inventory count on June 26, 2006. During our review we obtained the inventory records maintained by the Department of Fire and Rescue Services as of June 26, 2006, showing a total inventory value of \$190,032.86. We observed the physical inventory counting process of various uniform items, emergency drugs and medical supplies and reviewed the counts taken on 208 items with a value of \$177,139.65 or 93.22% of the total inventory value.

We found discrepancies in four of the 208 items sampled. The discrepancies in these four items totaled \$23.87 or 0.01% of the items sampled. We consider this to be an immaterial amount and within acceptable limits. The actual physical inventory had a value of \$190,056.73. Both the Department of Fire and Rescue Services and the Department of Finance have made adjustments to reflect these discrepancies and their records are in agreement.

For fiscal year 2005, the inventory value was \$138,135.52. The fiscal year 2006 inventory increased \$51,921.21, or 37.59%, primarily due to a \$44,296.78 purchase of 11,865 infection control masks for airborne disease readiness.

Based on our review, the results of the annual physical inventory process appears to adequately reflect the inventory at this facility.

We would like to thank Mr. Mark Kendall of the Fire Administrator's Office and Ms. Angela Phillips of the Department of Finance for their cooperation during this inventory review process.

cc: Council Members

James N. Robey, County Executive

Lois Miller, Administrative Services Office

MP:dl-F-invme06